

Part IV. Items of General Interest

Deletions From Cumulative List of Organizations Contributions to Which are Deductible Under Section 170 of the Code

Announcement 2007-3

The names of organizations that no longer qualify as organizations described in section 170(c)(2) of the Internal Revenue Code of 1986 are listed below.

Generally, the Service will not disallow deductions for contributions made to a listed organization on or before the date of announcement in the Internal Revenue Bulletin that an organization no longer qualifies. However, the Service is not precluded from disallowing a deduction for any contributions made after an organization ceases to qualify under section 170(c)(2) if the organization has not timely filed a suit for declaratory judgment under section 7428 and if the contributor (1) had knowledge of the revocation of the ruling or determination letter, (2) was aware that such revocation was imminent, or (3) was in part responsible for or was aware of the activities or omissions of the organization that brought about this revocation.

If on the other hand a suit for declaratory judgment has been timely filed, contributions from individuals and organizations described in section 170(c)(2) that are otherwise allowable will continue to be deductible. Protection under section 7428(c) would begin on January 22, 2007, and would end on the date the court first determines that the organization is not described in section 170(c)(2) as more particularly set forth in section 7428(c)(1). For individual contributors, the maximum deduction protected is \$1,000, with a husband and wife treated as one contributor. This benefit is not extended to any individual, in whole or in part, for the acts or omissions of the organization that were the basis for revocation.

Corporate Responsibility Capital
Partners, Inc.
Washington, DC

HR-57 Center for the Advancement
and Preservation of Jazz and Blues
Washington, DC

National Association of
Credit Counseling, Inc.
Ft. Myers, FL

Personal Credit Assistance, Inc.
Sacramento, CA

TIPRA Amendments to Section 199

Announcement 2007-5

AGENCY: Internal Revenue Service
(IRS), Treasury.

ACTION: Change of location of public hearing.

SUMMARY: On October 19, 2006, on page 61692 of the **Federal Register** (71 FR 61692), a notice of proposed rulemaking by cross-reference to temporary regulations and notice of public hearing (REG-127819-06, 2006-48 I.R.B. 1013) announced that a public hearing concerning the application of section 199, which provides a deduction for income attributable to domestic production activities will be held February 5, 2007 in the auditorium of the New Carrollton Federal Building, 5000 Ellin Road, Lanham, MD 20706. The location of the public hearing has changed.

ADDRESSES: The public hearing will be held in the IRS Auditorium, Internal Revenue Building, 1111 Constitution Avenue, NW, Washington, DC.

FOR FURTHER INFORMATION CONTACT: Concerning submissions of comments, the hearing, and/or to be placed on the building access list to attend the hearing, Kelly Banks, (202) 622-0392 (not a toll-free number).

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Publications and Regulations,
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(Filed by the Office of the Federal Register on December 22, 2006, 8:45 a.m., and published in the issue of the Federal Register for December 26, 2006, 71 F.R. 77353)

Treatment of Payments in Lieu of Taxes Under Section 141

Announcement 2007-6

AGENCY: Internal Revenue Service
(IRS), Treasury.

ACTION: Change of location of public hearing.

SUMMARY: On October 19, 2006, on page 61693 of the **Federal Register** (71 FR 61693), a notice of proposed rulemaking and notice of public hearing (REG-136806-06, 2006-47 I.R.B. 950) announced that a public hearing concerning applying the private security or payment test for State and local governmental issuers of tax-exempt bonds will be held February 13, 2007 in the auditorium of the New Carrollton Federal Building, 5000 Ellin Road, Lanham, MD 20706. The location of the public hearing has changed.

ADDRESSES: The public hearing will be held in the IRS Auditorium, Internal Revenue Building, 1111 Constitution Avenue, NW, Washington, DC.

FOR FURTHER INFORMATION CONTACT: Concerning submissions of comments, the hearing, and/or to be placed on the building access list to attend the hearing, Kelly Banks, (202) 622-0392 (not a toll-free number).

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